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**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICA and)	
MARK CLAYBROOKS, Revenue Officer,)	Case No. C-07-5844-EDL
)	
Petitioners,)	
)	
v.)	PROOF OF SERVICE
)	DECLARATION OF
MICHAEL FAGAN,)	<u>LILLIAN ANDUJAR</u>
)	
Respondent.)	

I, LILLIAN ANDUJAR, pursuant to 28 U.S.C. Subsection 1746, declare and state as follows:

1. I am a Revenue Officer with the Internal Revenue Service of the United States Department of Treasury at its offices located in Walnut Creek, California.

2. On January 16, 2008, a copy of the Order to Show Cause Re: Enforcement of Internal Revenue Summons and the Verified Petition to Enforce Internal Revenue Service Summons in this matter were served on Michael Fagan at 1608 Dupree Way, Brentwood, California..

I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 25th, 2008, Walnut Creek, California.

/s/ Lillian Andujar
LILLIAN ANDUJAR

CERTIFICATE OF SERVICE

I, **KATHY TAT** declare:

That I am a citizen of the United States of America and employed in San Francisco County, California; that my business address is Office of United States Attorney, 450 Golden Gate Avenue, Box 36055, San Francisco, California 94102; that I am over the age of eighteen years, and am not a party to the above-entitled action.

I am employed by the United States Attorney for the Northern District of California and discretion to be competent to serve papers. The undersigned further certifies that I caused a copy of the following:

PROOF OF SERVICE DECLARATION OF LILLIAN ANDUJAR

to be served this date upon the party(ies) in this action by placing a true copy thereof in a sealed envelope, and served as follows:

 X **FIRST CLASS MAIL** by placing such envelope(s) with postage thereon fully prepaid in the designated area for outgoing U.S. mail in accordance with this office's practice.

 PERSONAL SERVICE (BY MESSENGER/HAND DELIVERED)

 FACSIMILE (FAX) No.: _____

to the parties addressed as follows:

Michael Fagan
1608 Dupree Way
Brentwood, Ca 94513

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Executed on **January 25, 2008** at San Francisco, California.

/s/ Kathy Tat
KATHY TAT
Legal Assistant